

# Boone Board of Equalization Minutes



## 2020 BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS

The Boone County Board of Commissioners convened as the Boone County Board of Equalization at 11:05 A.M. on Monday, June 8, 2020, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. The County Board of Equalization will convene per State Statute from June 8, 2020 through July 24, 2020. Persons protesting property valuation bear the burden of proof as to their claim.

Larry Temme, Chairman of the Boone County Board of Equalization, called for a motion to convene the 2020 Board of Equalization. Motion made by Ben Rutten, second by Alan Rasmussen to convene as the Boone County Board of Equalization from June 8, 2020 through July 24, 2020 and to recess/reconvene as needed through July 24, 2020. Roll call vote: Yeas: Rutten, Rasmussen and Temme. Nays: None. Motion carried.

Notice of the meeting was given in advance by publication and the convened meeting was open to the public. Chairman Temme read the agenda for the record and noted that the Open Meeting Laws are posted and available to the public.

The purpose for calling the meeting to order is to allow the constituents time to protest valuations of real and/or personal property. The protest Form 422 is available at the Boone County Clerk's Office or on the Boone County Website at [www.co.boone.ne.us](http://www.co.boone.ne.us). A protest must be filed on or before June 30<sup>th</sup> in accordance with state statute. The Board no longer needs to provide a ten-day notice to hear the protest.

The Board received a Commission's order for a hearing regarding Case No: 19R 0270 from the Nebraska Tax Equalization and Review Commission (TERC). The hearing is scheduled for July 6, 2020 at 9:00 A.M. in Grand Island, Nebraska. Barb Hanson, County Assessor, drafted a letter for the Board to review requesting a continuance of the hearing. Hanson would appreciate TERC to consider re-scheduling the hearing for Case No.19R 0270 for a date after the first of August, 2020. Motion made by Temme, second by Rasmussen to submit a letter to Nebraska Tax Equalization and Review Commission (TERC) requesting a continuance of the hearing date for Case No: 19R 0270 from July 6, 2020 to a date after the first of August, 2020. Roll call vote: Yeas: Temme, Rasmussen and Rutten. Nays: None. Motion carried.

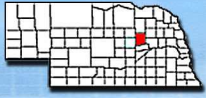
Chairman Temme declared the County Board of Equalization recessed at 11:45 A.M., until Monday, June 15, 2020.

Larry Temme, Chairman of the Boone County Board of Equalization, called for a motion to reconvene the Boone County Board of Equalization on Monday, June 15, 2020 at 10:29 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Motion made by Commissioner Rutten, second by Commissioner Rasmussen to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Ben Rutten, Alan Rasmussen, Larry Temme and Barb Hanson, Boone County Assessor.

Notice was given in advance by publication that the Boone County Board of Equalization convenes per State Statute from June 8, 2020 through July 24, 2020 and to recess/reconvene as needed through July 24, 2020. The convened meeting was open to the public. Chairman Temme read the agenda for the record and noted that the Open Meeting Laws are posted and available to the public.

Barb Hanson, County Assessor, presented eleven tax list corrections for the Board to review:



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The 2020 Tax List Correction No. 315 was prepared regarding taxes to be paid for the tax year 2019 on Real Property ID: 0007193.00. 2019 Homestead relief was not posted – clerical error.

The 2020 Tax List Correction No. 316 was prepared regarding taxes to be paid for the tax year 2019 on Real Property ID: 0007194.00. 2019 Homestead relief was not posted – clerical error.

The 2020 Tax List Correction No. 317 was prepared regarding taxes to be paid for the tax year 2019 on Real Property ID: 0007267.00. Previous owners both passed away before August 15, 2019. The Homestead relief could not be passed to the current owners – clerical error.

The 2020 Tax List Correction No. 318 was prepared regarding taxes to be paid for the tax year 2017 on Real Property ID: 0004706.00. Nebraska Department of Revenue adjusted the 2017 Homestead relief due to additional income that was not reported – undervalued.

The 2020 Tax List Correction No. 319 was prepared regarding taxes to be paid for the tax year 2017 on Real Property ID: 0007204.00. Nebraska Department of Revenue adjusted the 2017 Homestead relief due to additional income that was not reported – undervalued.

The 2020 Tax List Correction No. 320 was prepared regarding taxes to be paid for the tax year 2019 on Real Property ID: 0007434.00. Valuation change, Janet was not told she could file a Form 425 report of destroyed real property, we do have notes on file of flood damage in 2019 – overvalued.

The 2020 Tax List Correction No. 321 was prepared regarding the 2019 tax year taxes to be paid on Real Property ID: 0058065.00 (0036640.00). Valuation change, 2010 Behlen Quonset (6000 sq. ft.) has a dirt floor, not concrete – clerical error.

The 2020 Tax List Correction No. 322 was prepared regarding the 2019 tax year taxes to be paid on Real Property ID: 0033970.00 (0025830.00). Valuation change, 40% depreciation did not get posted at the time of the reval – clerical error.

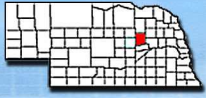
The 2020 Tax List Correction No. 323 was prepared regarding the 2019 tax year taxes to be paid on Real Property ID: 0008295.06. Valuation change, lot size should not have been adjusted – clerical error.

The 2020 Tax List Correction No. 324 was prepared regarding the 2019 tax year taxes to be paid on Personal Property ID: 000001136. The value of the bobcat skidsteer purchased in 2018 was listed incorrectly – clerical error.

The 2020 Tax List Correction No. 325 was prepared regarding the 2018 tax year taxes to be paid on Personal Property ID: 000003633. Personal property listed as located at the Boar Stud in Boone County is located in Furnas County – overvalued.

Motion made by Rutten, second by Temme to approve the 2020 Tax List Correction Nos. 315, 316, 317, 318, 319, 320, 321, 322, 323, 324 and 325 as presented. Motion carried.

The respective owners of the above mentioned parcel numbers will receive a copy of the valuation change(s) and may appeal the Board's action within thirty days after the mailing of the notice. A condensed form of the valuation adjustments of the above mentioned parcel numbers will be emailed to the Nebraska Department of Revenue, Property Assessment Division.



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Barb Hanson, County Assessor, presented information to the Board in regard to seven valuation changes for the year 2020. The Board plans to review the two clerical errors, three exempt status and two over/under valuations and make a decision on June 24, 2020.

Barb Hanson, County Assessor, updated the Board in regard to changes being made to Agricultural land soil classification/valuation categories from the Nebraska Department of Revenue, Property Assessment Division. Due to the Nebraska Department of Revenue updates there is no pasture with a poor grass classification in Boone County.

Chairman Temme declared the Boone County Board of Equalization recessed at 10:55 A.M., to Wednesday, June 24, 2020.

Larry Temme, Chairman of the Boone County Board of Equalization, called for a motion to reconvene the Boone County Board of Equalization on Wednesday, June 24, 2020 at 11:00 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Motion made by Commissioner Rasmussen, second by Commissioner Rutten to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Alan Rasmussen, Ben Rutten, Larry Temme and Barb Hanson, Boone County Assessor.

Barb Hanson, County Assessor, presented four tax list corrections for the Board to review:

The 2020 Tax List Correction No. 326 was prepared regarding taxes to be paid for the tax year 2019 on Real Property ID: 0034440.00 (0038600.00). Home site and building site not adjusted when home and some buildings were removed – clerical error.

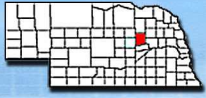
The 2020 Tax List Correction No. 327 was prepared regarding taxes to be paid for the tax year 2017 on Real Property ID: 0034380.00 (0038540.00). Corrected parcel acres (should be 55 not 66.21) and changed 20 acres of irrigation, from 2007 not developed, back to dryland – clerical error/overvalued.

The 2020 Tax List Correction No. 328 was prepared regarding taxes to be paid for the tax year 2018 on Real Property ID: 0034380.00 (0038540.00). Changed 20 acres of irrigation, from 2007 not developed, back to dryland – overvalued.

The 2020 Tax List Correction No. 329 was prepared regarding taxes to be paid for the tax year 2019 on Real Property ID: 0034380.00 (0038540.00). Changed 20 acres of irrigation, from 2007 not developed, back to dryland – overvalued.

Motion made by Temme, second by Rasmussen to approve the 2020 Tax List Correction Nos. 326, 327, 328 and 329 as presented. Motion carried.

Barb Hanson, County Assessor, presented eleven proposed 2020 valuation changes for the Board to review for undervalued, overvalued, clerical error or omitted property. Hanson explained the three clerical errors, four exempt status parcels, one undervalued and three overvalued corrections to the Board. Hanson said that the majority of the corrections are either clerical error, parcel is now exempt due to sale of property to an exempt organization, adjusted land use per FSA paperwork, or corrections to parcel value after review with the owner and/or purchase appraisal.



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Motion made by Rasmussen, second by Rutten to approve the eleven 2020 valuation changes for undervalued, overvalued, clerical error or omitted property as presented. Motion carried.

The respective owners of the above mentioned parcel numbers will receive a copy of the valuation change(s) and may appeal the Board's action within thirty days after the mailing of the notice. A condensed form of the valuation adjustments of the above mentioned parcel numbers will be emailed to the Nebraska Department of Revenue, Property Assessment Division.

Chairman Temme declared the Boone County Board of Equalization recessed at 11:33 A.M., to Monday, July 13, 2020.

Larry Temme, Chairman of the Boone County Board of Equalization, called for a motion to reconvene the Boone County Board of Equalization on Monday, July 13, 2020 at 11:03 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Motion made by Commissioner Rasmussen, second by Commissioner Rutten to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Alan Rasmussen, Ben Rutten, Larry Temme and Barb Hanson, Boone County Assessor.

Notice was given in advance by publication that the Boone County Board of Equalization convenes per State Statute from June 8, 2020 through July 24, 2020 and to recess/reconvene as needed through July 24, 2020. The convened hearing/meeting was open to the public. Chairman Temme read the agenda for the record and noted that the Open Meeting Laws are posted and available to the public.

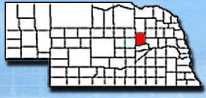
The Board of Equalization was scheduled to hear nineteen property valuation protests that were filed with Form 422 and one property valuation protest filed with Form 425 in June beginning at 11:00 A.M. on July 13, 2020.

Protest No. 2020-01 was for Parcel No. 0006103.00 – Fr. Lot 3, Block 12, First Addition to Cedar Rapids, Boone County, Nebraska, Leroy D. and Clela M. Pribnow. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. The dwelling and contents were completely destroyed by a fire on June 3, 2020. Hanson reviewed the parcel information with the protestor and plans to correct parcel information.

Protest No. 2020-02 was for Parcel No. 0040266.65 – NW1/4 and SE1/4 of 31-22-5, Boone County, Nebraska, (320.92 acres), Vanice M. Mueller. The Board, Hanson and Dean C. Hanke, Farm Manager, discussed the valuation increase of the said agricultural property. Hanke informed the Board that the property is crop dryland with approximately 6.75 acres of wasteland. Hanke presented information from adjoining counties where agriculture land values have decreased. Hanson reviewed the parcel information with the protestor representative.

Protest No. 2020-03 was for Parcel No. 0039530.00 – N1/2NW1/4 of 21-22-8, Boone County, Nebraska, (80 acres), Wagner Family Farms, LLC. The Board, Hanson and Bonnie Wagner discussed the new changes from 2019 to 2020 in Land Capability Group and Land Value Group classifications of soils. The Nebraska Department of Revenue through legislation has changed some of the Land Use definitions. The 4G-Grassland areas generally capable of producing very low yields of forage has been removed and the grasslands are now being classified to the very high 1G yielding land in one year with no modification to management practices having been made. Wagner presented several documents regarding grassland/agricultural land information, types of soil, etc. Wagner presented the approximate valuation increase for the parcels being protested due to the change in classification from 4G to 1G and the agricultural property production itself has not changed on said property.





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In addition, the Board, Hanson and Bonnie Wagner discussed the new changes to the Land Capability Group and Land Value Group classifications of soils on each of the following protests that were filed with the same concerns as Protest No. 2020-03:

Protest No. 2020-04 was for Parcel No. 0039580.00 – North of Road-Except N1/2NE1/4 of 23-22-8, Boone County, Nebraska, (470 acres), Wagner Family Farms, LLC.

Protest No. 2020-05 was for Parcel No. 0039270.00 – Fr. S1/2 of 16-22-8 (South of Road), Boone County, Nebraska, (76 acres), Wagner Family Farms, LLC.

Protest No. 2020-06 was for Parcel No. 0039680.00 – Except S1/2SE1/4 of 27-22-8, Boone County, Nebraska, (560 acres), Wagner Land and Cattle, Inc.

Protest No. 2020-07 was for Parcel No. 0039560.00 – Fr. of 22-22-8 (All North of Road), Boone County, Nebraska, (260.63 acres), Wagner Land and Cattle, Inc.

Protest No. 2020-08 was for Parcel No. 0039540.00 – Fr. of 22-22-8 (South of Road), Boone County, Nebraska, (372.15 acres), Wagner Land and Cattle, Inc.

Protest No. 2020-09 was for Parcel No. 0039480.00 – Fr. N1/2NE1/4 of 21-22-8, Boone County, Nebraska, (76 acres), Wagner Land and Cattle, Inc.

Protest No. 2020-10 was for Parcel No. 0039340.00 – Fr. of 17-22-8 (North of Road), Boone County, Nebraska, (190 acres), Wagner Land and Cattle, Inc.

Protest No. 2020-11 was for Parcel No. 0039280.00 – Fr. of 16-22-8 (North of Road), Boone County, Nebraska, (497 acres), Wagner Land and Cattle, Inc.

Protest No. 2020-12 was for Parcel No. 0039260.00 – Fr. S1/2 of 16-22-8 (South of Road), Boone County, Nebraska, (38 acres), Wagner Land and Cattle, Inc.

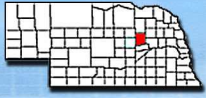
Protest No. 2020-13 was for Parcel No. 0039250.00 – All of 15-22-8, Boone County, Nebraska, (640 acres), Wagner Land and Cattle, Inc.

Protest No. 2020-14 was for Parcel No. 0039150.00 – All of 9-22-8, Boone County, Nebraska, (640 acres), Wagner Land and Cattle, Inc.

Protest No. 2020-15 was for Parcel No. 0039090.00 – S1/2 of 4-22-8, Boone County, Nebraska, (320 acres), Wagner Land and Cattle, Inc.

Protest No. 2020-16 was for Parcel No. 0039350.00 – Fr. NE1/4 of 18-22-8, Boone County, Nebraska, (158 acres), Dirk M. Wagner, etal.

Protest No. 2020-17 was for Parcel No. 0039510.00 – S1/2NW1/4 and N1/2SW1/4 of 21-22-8, Boone County, Nebraska, (160 acres), Dirk M. Wagner, etal.



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Protest No. 2020-18 was for Parcel No. 0039380.00 – Fr. SE1/4 of 18-22-8, Boone County, Nebraska, (158 acres), Dirk M. Wagner, etal

Hanson plans to visit with the Nebraska Department of Revenue Property Assessment Division to discuss the concerns with changes to the grassland classifications codes for Protest Nos. 2020-03 through 2020-18. In removing the 4G very low and 4G1 low grassland classifications (basically sand/poor grassland) the valuations of the poor soil is a significant increase.

Protest No. 2020-21 was for Parcel No. 0004732.00 – S 60' Lot 11, Block 33, Mansfield's Addition to Albion Boone County, Nebraska, Daniel J. Towey. The Board, Hanson and Daniel Towey reviewed and discussed the parcel information. Towey submitted area valuations comparable to said dwelling. Hanson reviewed the parcel information with the protestor and corrected parcel information.

Protest No. 2020-28 was for Parcel No. 0041550.00 – SE1/4 of 29-21-8, Boone County, Nebraska, (160 acres), Dorothy M. Beckwith "Living Trust". No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. Hanson reviewed the parcel information with Robert S. Beckwith by telephone.

No decisions were made at the protest hearings.

Chairman Temme declared the Boone County Board of Equalization recessed at 12:27 P.M., to Monday, July 20, 2020.

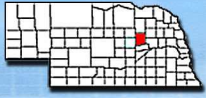
Larry Temme, Chairman of the Boone County Board of Equalization, called for a motion to reconvene the Boone County Board of Equalization on Monday, July 20, 2020 at 10:19 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Motion made by Commissioner Rasmussen, second by Commissioner Rutten to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Alan Rasmussen, Ben Rutten, Larry Temme and Barb Hanson, Boone County Assessor.

Barb Hanson, County Assessor, presented forty-two proposed 2020 valuation changes for the Board to review for undervalued, overvalued, clerical error or exempt property. Hanson explained the three clerical errors, two exempt status parcels, eleven undervalued and twenty-six overvalued corrections to the Board. Hanson said that the majority of the corrections are either clerical error, parcel is now exempt due to sale of property to an exempt organization, updated irrigated acres to match NRD map, adjusted land use per FSA paperwork, or corrections to parcel value after review with the owner and/or purchase appraisal.

Motion made by Temme, second by Rasmussen to approve the forty-two 2020 valuation changes for undervalued, overvalued, clerical error or exempt property as presented. Motion carried.

The respective owners of the above mentioned parcel numbers will receive a copy of the valuation change(s) and may appeal the Board's action within thirty days after the mailing of the notice. A condensed form of the valuation adjustments of the above mentioned parcel numbers will be emailed to the Nebraska Department of Revenue, Property Assessment Division.



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The Board of Equalization was scheduled to hear eight property valuation protests that were filed with Form 422 in June beginning at 10:30 A.M. on July 20, 2020.

Protest No. 2020-19 was for Parcel No. 0007014.00 – Lots 1 and 2, except N 16' of Lots and the vacated alley, Block 8, Fourth Addition to St. Edward, Boone County, Nebraska, Herman D. Jr. and Lynn Gragert. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. Hanson informed the Board that there is no record of said street adjacent to the Gragert property being vacated by the City of St. Edward.

Protest No. 2020-20 was for Parcel No. 0007017.00 – Lots 7 and 8, and the vacated alley, Block 8, Fourth Addition to St. Edward, Boone County, Nebraska, Herman D. Jr. and Lynn Gragert. No one appeared on behalf of the Protestor. Hanson and the Board reviewed the parcel information. Hanson informed the Board that there is no record of said street adjacent to the Gragert property being vacated by the City of St. Edward.

Protest No. 2020-22 was for Parcel No. 0008018.00 – Lot 22, Block 2, Original Town to Petersburg, Boone County, Nebraska, Cherylle F. Arends, Trustee. The Board, Hanson and Cherylle Arends reviewed and discussed the parcel information. Arends said that the dwelling is over one hundred years old and that there needs to be a fair tax, like on food/groceries, and take some of the burden off of the property owners. Hanson reviewed the parcel information with the protestor.

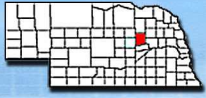
Protest No. 2020-23 was for Parcel No. 0008034.00 – Lots 3, 4 and 5, Block 5, Original Town to Petersburg, Boone County, Nebraska, Cherylle F. Arends, Trustee. The Board, Hanson and Cherylle Arends reviewed and discussed the parcel information. Arends said that the dwelling is an old one story small house that needs work on the inside. Hanson reviewed the parcel information with the protestor.

Protest No. 2020-24 was for Parcel No. 0008035.00 – Lots 6, 7, 8 and 9, Block 5, Original Town to Petersburg, Boone County, Nebraska, Cherylle F. Arends, Trustee. The Board, Hanson and Cherylle Arends reviewed and discussed the parcel information. Arends said that the dwelling is a doublewide mobile home that needs a lot of work on the inside before it is livable. Hanson reviewed the parcel information with the protestor.

Protest No. 2020-25 was for Parcel No. 0007107.00 – Lots 3 and 4, Block 35, Fourth Addition to St. Edward, Boone County, Nebraska, Tiffany P Gasper. The Board, Hanson and Tiffany Gasper reviewed and discussed the parcel information. Gasper said that the dwelling is in a flood zone and received two feet of water in basement during the 2019 flood. Hanson plans to meet Gasper at the site and review the parcel information with the protestor.

Protest No. 2020-26 was for Parcel No. 0007110.00 – Lots 1, 2, 3 and 4, Block 36, Fourth Addition to St. Edward, Boone County, Nebraska, Tiffany P Gasper. The Board, Hanson and Tiffany Gasper reviewed and discussed the parcel information. The parcel is vacant lots located in the flood plain.

Protest No. 2020-27 was for Parcel No. 0007044.00 – Lots 5 and 6, Block 17, Fourth Addition to St. Edward, Boone County, Nebraska, Tiffany P Gasper. The Board, Hanson and Tiffany Shotkoski Gasper reviewed and discussed the parcel information. The lots and dwelling are in the flood plain. The house is no longer livable



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due to flood damage and cannot rebuild on property. Hanson plans to meet Gasper at the site and review the parcel information with the protestor.

No decisions were made at the protest hearings.

According to Nebraska State Statute §77-202.10, Hanson reviewed the ownership and use of all cemetery real property that was granted an exemption. Hanson found no changes for 2020. Hanson presented the eighteen parcels of property owned and used exclusively for cemetery purposes, without profit to either owner or user, to the Board for their review. Motion made by Rasmussen, second by Rutten to approve and authorize the Board of Equalization Chairman to sign the 2020 Cemetery exemptions as presented. Motion carried.

Barb Hanson, County Assessor, prepared a Boone County 3 Year Plan of Assessment for the Board to review. The county assessor per State Statute must prepare a plan of assessment which must describe the assessment actions the county assessor plans to make for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. Motion made by Rutten, second by Temme to accept and approve the Boone County 3 Year Plan of Assessment as presented for 2021, 2022 and 2023. Motion carried.

The Board received a Commission's order for a hearing regarding Case No: 19R 0270 from the Nebraska Tax Equalization and Review Commission (TERC). The hearing was scheduled for July 6, 2020 at 9:00 A.M. in Grand Island, Nebraska. Barb Hanson, County Assessor, drafted a letter for the Board to review requesting a continuance of the hearing. The Board submitted a letter on June 8, 2020 to the Nebraska Tax Equalization and Review Commission (TERC) requesting a continuance of the hearing date for Case No: 19R 0270 from July 6, 2020 to a date after the first of August, 2020. The Board received an Order for Continuance and Amended Order for Single Commissioner Hearing on June 25, 2020 amending the date of hearing to December 1, 2020.

Chairman Temme declared the Boone County Board of Equalization recessed at 11:39 A.M., to Friday, July 24, 2020.

Larry Temme, Chairman of the Boone County Board of Equalization, called for a motion to reconvene the Boone County Board of Equalization on Friday, July 24, 2020 at 9:00 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

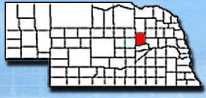
Motion made by Commissioner Rasmussen, second by Commissioner Rutten to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Alan Rasmussen, Ben Rutten, Larry Temme and Barb Hanson, Boone County Assessor.

Barb Hanson, County Assessor, presented eight proposed 2020 valuation changes for the Board to review for undervalued and overvalued property. Hanson explained the two undervalued and six overvalued corrections to the Board. Hanson said that corrections to the parcel values were made after discussion with the owner.

Motion made by Rutten, second by Temme to approve the eight 2020 valuation changes for undervalued and overvalued property as presented. Motion carried.

The respective owners of the above mentioned parcel numbers will receive a copy of the valuation change(s) and may appeal the Board's action within thirty days after the mailing of the notice. A condensed form of the





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valuation adjustments of the above mentioned parcel numbers will be emailed to the Nebraska Department of Revenue, Property Assessment Division.

The Board of Equalization received one property valuation protest that was filed with Form 425 in June. The Board of Equalization heard testimony and reviewed protests on July 13, 2020 and July 20, 2020 and took the following action on July 24, 2020:

Protest No. 2020-01 was for Parcel No. 0006103.00 – Fr. Lot 3, Block 12, First Addition to Cedar Rapids, Boone County, Nebraska, Leroy D. and Clela M. Pribnow, was reviewed on July 13, 2020: Information concerning the destroyed real property report was reviewed by the County Board of Equalization and the following reassessment has been made. Reduced valuation from \$22,125.00 (Land \$2,380.00; Buildings \$19,745.00) to \$3,685.00 (Land \$2,380.00; Buildings \$1,305.00). The dwelling and contents completely destroyed by a fire on June 3, 2020. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of adjusting the valuation from \$22,125.00 to \$3,685.00 at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

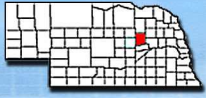
The Board of Equalization received twenty-seven property valuation protest that were filed with Form 422 in June. The Board of Equalization heard testimony and reviewed protests on July 13, 2020 and July 20, 2020 and took the following actions on July 24, 2020:

Protest No. 2020-02 was for Parcel No. 0040266.65 – NW1/4 and SE1/4 of 31-22-5, Boone County, Nebraska, (320.92 acres), Vanice M. Mueller, was heard on July 13, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$1,492,235.00 (Land \$1,492,235.00) to \$1,463,480.00 (Land \$1,463,480.00). Reviewed parcel information and adjusted to add a drainage ditch that runs through the property. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of adjusting the valuation from \$1,492,235.00 to \$1,463,480.00 at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

Protest No. 2020-03 was for Parcel No. 0039530.00 – N1/2NW1/4 of 21-22-8, Boone County, Nebraska, (80 acres), Wagner Family Farms, LLC, was heard on July 13, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$81,720.00 (Land \$81,720.00). Property valued comparable to like properties. Protest denied. No changes can be made to the LCG's. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

Protest No. 2020-04 was for Parcel No. 0039580.00 – North of Road-Except N1/2NE1/4 of 23-22-8, Boone County, Nebraska, (470 acres), Wagner Family Farms, LLC, was heard on July 13, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$314,740.00 (Land \$314,740.00). Property valued comparable to like properties. Protest denied. No changes can be made to the LCG's. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

Protest No. 2020-05 was for Parcel No. 0039270.00 – Fr. S1/2 of 16-22-8 (South of Road), Boone County, Nebraska, (76 acres), Wagner Family Farms, LLC, was heard on July 13, 2020: County Board of Equalization



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concurs with Assessor's recommendation resulting in no change to the valuation of \$79,030.00 (Land \$79,030.00). Property valuated comparable to like properties. Protest denied. No changes can be made to the LCG's. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

Protest No. 2020-06 was for Parcel No. 0039680.00 – Except S1/2SE1/4 of 27-22-8, Boone County, Nebraska, (560 acres), Wagner Land and Cattle, Inc., was heard on July 13, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$432,880.00 (Land \$432,880.00). Property valuated comparable to like properties. Protest denied. No changes can be made to the LCG's. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

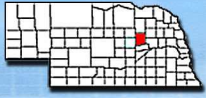
Protest No. 2020-07 was for Parcel No. 0039560.00 – Fr. of 22-22-8 (All North of Road), Boone County, Nebraska, (260.63 acres), Wagner Land and Cattle, Inc., was heard on July 13, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$231,645.00 (Land \$231,645.00). Property valuated comparable to like properties. Protest denied. No changes can be made to the LCG's. Total parcel valuation is \$587,135.00 (Land \$231,645.00; Buildings \$355,490.00). Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

Protest No. 2020-08 was for Parcel No. 0039540.00 – Fr. of 22-22-8 (South of Road), Boone County, Nebraska, (372.15 acres), Wagner Land and Cattle, Inc., was heard on July 13, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$350,315.00 (Land \$350,315.00). Property valuated comparable to like properties. Protest denied. No changes can be made to the LCG's. Total parcel valuation is \$350,315.00 (Land \$322,890.00; Buildings \$27,425.00). Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

Protest No. 2020-09 was for Parcel No. 0039480.00 – Fr. N1/2NE1/4 of 21-22-8, Boone County, Nebraska, (76 acres), Wagner Land and Cattle, Inc., was heard on July 13, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$66,905.00 (Land \$66,905.00). Property valuated comparable to like properties. Protest denied. No changes can be made to the LCG's. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

Protest No. 2020-10 was for Parcel No. 0039340.00 – Fr. of 17-22-8 (North of Road), Boone County, Nebraska, (190 acres), Wagner Land and Cattle, Inc., was heard on July 13, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$148,485.00 (Land \$148,485.00). Property valuated comparable to like properties. Protest denied. No changes can be made to the LCG's. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

Protest No. 2020-11 was for Parcel No. 0039280.00 – Fr. of 16-22-8 (North of Road), Boone County, Nebraska, (497 acres), Wagner Land and Cattle, Inc., was heard on July 13, 2020: County Board of Equalization concurs



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with Assessor's recommendation resulting in no change to the valuation of \$277,670.00 (Land \$277,670.00). Property valuated comparable to like properties. Protest denied. No changes can be made to the LCG's. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

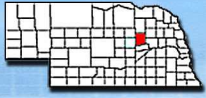
Protest No. 2020-12 was for Parcel No. 0039260.00 – Fr. S1/2 of 16-22-8 (South of Road), Boone County, Nebraska, (38 acres), Wagner Land and Cattle, Inc., was heard on July 13, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$30,905.00 (Land \$30,905.00). Property valuated comparable to like properties. Protest denied. No changes can be made to the LCG's. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

Protest No. 2020-13 was for Parcel No. 0039250.00 – All of 15-22-8, Boone County, Nebraska, (640 acres), Wagner Land and Cattle, Inc., was heard on July 13, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$435,805.00 (Land \$435,805.00). Property valuated comparable to like properties. Protest denied. No changes can be made to the LCG's. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

Protest No. 2020-14 was for Parcel No. 0039150.00 – All of 9-22-8, Boone County, Nebraska, (640 acres), Wagner Land and Cattle, Inc., was heard on July 13, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$537,380.00 (Land \$537,380.00). Property valuated comparable to like properties. Protest denied. No changes can be made to the LCG's. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

Protest No. 2020-15 was for Parcel No. 0039090.00 – S1/2 of 4-22-8, Boone County, Nebraska, (320 acres), Wagner Land and Cattle, Inc., was heard on July 13, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$275,885.00 (Land \$275,885.00). Property valuated comparable to like properties. Protest denied. No changes can be made to the LCG's. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

Protest No. 2020-16 was for Parcel No. 0039350.00 – Fr. NE1/4 of 18-22-8, Boone County, Nebraska, (158 acres), Dirk M. Wagner, et al., was heard on July 13, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$187,975.00 (Land \$187,975.00). Property valuated comparable to like properties. Protest denied. No changes can be made to the LCG's. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of no



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change of valuation at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

Protest No. 2020-17 was for Parcel No. 0039510.00 – S1/2NW1/4 and N1/2SW1/4 of 21-22-8, Boone County, Nebraska, (160 acres), Dirk M. Wagner, etal., was heard on July 13, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$162,975.00 (Land \$162,975.00). Property valuated comparable to like properties. Protest denied. No changes can be made to the LCG's. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

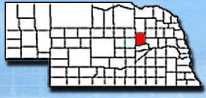
Protest No. 2020-18 was for Parcel No. 0039380.00 – Fr. SE1/4 of 18-22-8, Boone County, Nebraska, (158 acres), Dirk M. Wagner, etal., was heard on July 13, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$162,050.00 (Land \$162,050.00). Property valuated comparable to like properties. Protest denied. No changes can be made to the LCG's. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

Protest No. 2020-19 was for Parcel No. 0007014.00 – Lots 1 and 2, except N 16' of Lots and the vacated alley, Block 8, Fourth Addition to St. Edward, Boone County, Nebraska, Herman D. Jr. and Lynn Gragert, was reviewed on July 20, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$1,230.00 (Land \$1,230.00). Property valuated comparable to like properties. Protest denied. No change until the City provides an ordinance stating the street has been vacated. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

Protest No. 2020-20 was for Parcel No. 0007017.00 – Lots 7 and 8, and the vacated alley, Block 8, Fourth Addition to St. Edward, Boone County, Nebraska, Herman D. Jr. and Lynn Gragert, was reviewed on July 20, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$26,340.00 (Land \$6,525.00; Buildings \$19,815.00). Property valuated comparable to like properties. Protest denied. No change until the City provides an ordinance stating the street has been vacated. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

Protest No. 2020-21 was for Parcel No. 0004732.00 – S 60' Lot 11, Block 33, Mansfield's Addition to Albion Boone County, Nebraska, Daniel J. Towey, was heard on July 13, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$143,495.00 (Land \$17,370.00; Buildings \$126,125.00) to \$188,830.00 (Land \$17,370.00; Buildings \$171,460.00). Reviewed parcel information with owner and made changes according to the corrections which increased the value of the parcel. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of adjusting the valuation from \$143,495.00 to \$188,830.00 at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.





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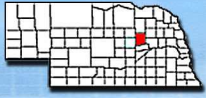
Protest No. 2020-22 was for Parcel No. 0008018.00 – Lot 22, Block 2, Original Town to Petersburg, Boone County, Nebraska, Cherylle F. Arends, Trustee, was heard on July 20, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$58,040.00 (Land \$5,190.00; Buildings \$52,850.00) to \$52,245.00 (Land \$5,190.00; Buildings \$47,055.00). Reviewed parcel information with owner and made changes according to the corrections. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of adjusting the valuation from \$58,040.00 to \$52,245.00 at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

Protest No. 2020-23 was for Parcel No. 0008034.00 – Lots 3, 4 and 5, Block 5, Original Town to Petersburg, Boone County, Nebraska, Cherylle F. Arends, Trustee, was heard on July 20, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$50,805.00 (Land \$16,690.00; Buildings \$34,115.00) to \$47,335.00 (Land \$16,690.00; Buildings \$30,645.00). Reviewed parcel information with owner and made changes according to the corrections. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of adjusting the valuation from \$50,805.00 to \$47,335.00 at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

Protest No. 2020-24 was for Parcel No. 0008035.00 – Lots 6, 7, 8 and 9, Block 5, Original Town to Petersburg, Boone County, Nebraska, Cherylle F. Arends, Trustee, was heard on July 20, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$22,185.00 (Land \$6,180.00; Buildings \$16,005.00) to \$15,000.00 (Land \$6,180.00; Buildings \$8,820.00). Reviewed parcel information with owner and made changes according to the corrections. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of adjusting the valuation from \$22,185.00 to \$15,000.00 at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

Protest No. 2020-25 was for Parcel No. 0007107.00 – Lots 3 and 4, Block 35, Fourth Addition to St. Edward, Boone County, Nebraska, Tiffany P Gasper, was heard on July 20, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$252,510.00 (Land \$6,445.00; Buildings \$246,065.00) to \$179,030.00 (Land \$2,615.00; Buildings \$176,415.00). Changed lot value to floodplain value @ \$.15/sq. ft., reviewed dwelling and outbuilding information and made changes according to the corrections. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of adjusting the valuation from \$252,510.00 to \$179,030.00 at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

Protest No. 2020-26 was for Parcel No. 0007110.00 – Lots 1, 2, 3 and 4, Block 36, Fourth Addition to St. Edward, Boone County, Nebraska, Tiffany P Gasper, was heard on July 20, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$12,895.00 (Land \$12,895.00) to \$5,225.00 (Land \$5,225.00). Changed lot value to floodplain value @ \$.15/sq. ft. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of adjusting the valuation from \$12,895.00 to \$5,225.00 at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.



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Protest No. 2020-27 was for Parcel No. 0007044.00 – Lots 5 and 6, Block 17, Fourth Addition to St. Edward, Boone County, Nebraska, Tiffany P Gasper, was heard on July 20, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$7,300.00 (Land \$6,445.00; Buildings \$855.00) to \$2,615.00 (Land \$2,615.00). Changed lot value to floodplain value @ \$.15/sq. ft. and removed value on dwelling, is unlivable. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of adjusting the valuation from \$7,300.00 to \$2,615.00 at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

Protest No. 2020-28 was for Parcel No. 0041550.00 – SE1/4 of 29-21-8, Boone County, Nebraska, (160 acres), Dorothy M. Beckwith "Living Trust", was reviewed on July 13, 2020: County Board of Equalization concurs with Assessor's recommendation resulting in no change to the valuation of \$209,275.00 (Land \$209,275.00). Property valued comparable to like properties. Protest denied. Motion made by Rutten, second by Temme to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rutten, Temme and Rasmussen. Nays: None. Motion carried.

The County Clerk will complete and mail a copy of Form 425 for Protest No. 2020-01 and a copy of Form 422 for Protest Nos. 2020-02, 2020-03, 2020-04, 2020-05, 2020-06, 2020-07, 2020-08, 2020-09, 2020-10, 2020-11, 2020-12, 2020-13, 2020-14, 2020-15, 2020-16, 2020-17, 2020-18, 2020-19, 2020-20, 2020-21, 2020-22, 2020-23, 2020-24, 2020-25, 2020-26, 2020-27, and 2020-28 to the respective landowners and/or agents. The respective landowners have thirty days to protest the Board of Equalization's decision.

Chairman Temme called for a motion to close the Board of Equalization. Motion made by Alan Rasmussen, second by Ben Rutten to close the 2020 Boone County Board of Equalization and adjourned at 10:20 A. M. on July 24, 2020. Roll call vote: Yeas: Rasmussen, Rutten and Temme. Nays: None. Motion carried.

Kathy Thorberg,  
Boone County Clerk